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**From:**

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**Subject:** Rev. Proc. 2004-34 deferral

In administering Rev. Proc. 2004-34, we interpret section 4.01(3)(d) to apply both to hotel rooms used for overnight stays and to special-function rooms, such as banquet halls. In either case, the use of the property is ancillary to the services provided (such as housekeeping). Section 3.08 of Rev. Proc. 71-21 treated advance payments for hotel rooms similarly.